

**REMARKS**

This Preliminary Amendment is being submitted in order to place the present application in a better condition for examination to avoid extra claims fees. Care has been taken to avoid the introduction of new matter. All of the changes made in this Preliminary Amendment are made without prejudice, so that the matter deleted may be reintroduced as necessary for prosecution of the application.

**Summary and Conclusion:**


It is submitted that Applicant has provided a new and unique CUTTING TOOL, IN PARTICULAR FOR MACHINING PISTON RINGS AND METHOD FOR MACHINING PISTON RINGS. It is submitted that the claims are fully distinguishable over the prior art. Therefore, it is requested that a Notice of Allowance be issued at an early date.

If mailed, I, the person signing this certification below, hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date indicated in the certification of mailing on the transmittal letter sent herewith, or if facsimile transmitted, I, the person signing this certification below, hereby certify that this paper is being facsimile transmitted to the United States Patent and Trademark Office on the date indicated in the

Docket No.: NHL-KEH-25  
Serial No.: 10/662,045

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Respectfully submitted,

A handwritten signature in black ink, appearing to read "Nils H. Ljungman". The signature is fluid and cursive, with the first name "Nils" and last name "Ljungman" clearly distinguishable.

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